

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2022 - June 30, 2023

County Name: CEDAR COUNTY County Number: 16

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 3/15/2022 Meeting Time: 09:00 AM Meeting Location: Cedar County Courthouse located at 400 Cedar Street, Tipton. Board of Supervisors meeting room.

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-gov-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)

www.cedarcounty.iowa.gov

County Telephone Number

(563) 886-3168

		Budget 2022/2023	Re-Est 2021/2022	Actual 2020/2021	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	9,673,543	10,821,637	9,993,063	-1.61
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	506,411	522,724	542,204	
Net Current Property Taxes	4	9,167,132	10,298,913	9,450,859	
Delinquent Property Tax Revenue	5	400	400	51,353	
Penalties, Interest & Costs on Taxes	6	22,200	42,200	61,042	
Other County Taxes/TIF Tax Revenues	7	1,245,054	1,151,755	1,287,485	-1.66
Intergovernmental	8	6,603,017	8,453,517	9,417,256	
Licenses & Permits	9	41,189	37,189	50,246	
Charges for Service	10	1,258,596	1,259,011	1,430,435	
Use of Money & Property	11	153,712	164,902	183,312	
Miscellaneous	12	146,403	137,845	697,430	
Subtotal Revenues	13	18,637,703	21,545,732	22,629,418	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	40,000	9,828,845	
Operating Transfers In	15	2,849,513	4,587,859	2,997,377	
Proceeds of Fixed Asset Sales	16	58,000	8,000	34,050	
Total Revenues & Other Sources	17	21,545,216	26,181,591	35,489,690	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,994,721	4,657,267	4,171,658	9.42
Physical Health and Social Services	19	1,954,105	1,686,797	1,479,944	14.91
Mental Health, ID & DD	20	0	1,054,097	434,236	
County Environment and Education	21	2,523,770	1,997,232	2,112,781	9.29
Roads & Transportation	22	7,413,000	7,309,500	7,148,142	1.84
Government Services to Residents	23	616,544	590,151	568,486	4.14
Administration	24	5,216,844	2,005,533	1,941,889	63.90
Nonprogram Current	25	8,400	7,230	7,652	4.77
Debt Service	26	719,255	718,845	0	
Capital Projects	27	7,258,449	4,395,916	1,759,946	103.08
Subtotal Expenditures	28	30,705,088	24,422,568	19,624,734	
Other Financing Uses:					
Operating Transfers Out	29	2,849,513	4,587,859	2,997,377	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	33,554,601	29,010,427	22,622,111	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-12,009,385	-2,828,836	12,867,579	
Beginning Fund Balance - July 1,	33	18,422,993	21,251,829	8,384,250	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	3,885,988	15,098,205	15,835,460	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,527,620	3,324,788	5,416,369	
Total Ending Fund Balance - June 30,	40	6,413,608	18,422,993	21,251,829	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:
Countywide Levies*:	7,373,598
Rural Only Levies*:	2,299,945
Special District Levies*:	0
TIF Tax Revenues:	0
Utility Replacement Excise Tax:	89,514
	Urban Areas: 5.28979
	Rural Areas: 7.78979
	Any special district tax rates not included.

Explanation of any significant items in the budget or additional virtual meeting information: